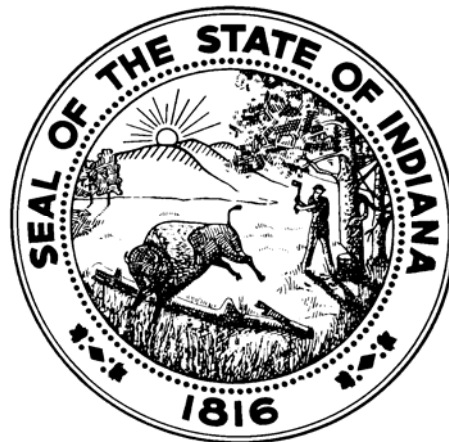


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 172, 245, AND 472  
EVANSVILLE, INDIANA

January 1, 2004 to December 31, 2004





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## OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Gerald Coleman	01-06-02 to 02-29-04
	Mary DePrez	03-01-04 to 01-09-05
	Joel Silverman	01-10-05 to 01-11-09
Branch Manager	Deborah Gibbs	01-01-04 to 05-31-04
	MeLissa Williams	06-01-04 to 12-31-05



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 172, 245, and 472 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 16, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 172, 245, AND 472  
 EVANSVILLE, INDIANA  
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
 January 1, 2004 to December 31, 2004

	Branch Number 172	Branch Number 245	Branch Number 472	Totals (Memorandum Only)
Collections:				
Registrations	\$ 5,094,133	\$ 759,152	\$ 27,092	\$ 5,880,377
Titles	1,921,397	-	33,345	1,954,742
Drivers licenses	333,397	-	18,551	351,948
Watercraft	93,708	-	15	93,723
Miscellaneous	313	-	-	313
Totals	<u>\$ 7,442,948</u>	<u>\$ 759,152</u>	<u>\$ 79,003</u>	<u>\$ 8,281,103</u>
Distributions:				
State fees	\$ 2,978,766	\$ 142,452	\$ 39,171	\$ 3,160,389
County tax	3,705,775	555,999	15,315	\$ 4,277,089
Commission fees	758,407	60,701	24,517	\$ 843,625
Totals	<u>\$ 7,442,948</u>	<u>\$ 759,152</u>	<u>\$ 79,003</u>	<u>\$ 8,281,103</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 172, 245, AND 472  
EVANSVILLE, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for Evansville License Branch Number 172 and Evansville License Branch Number 245, a self-service terminal (SST). The manager of Evansville License Branch Number 172 is responsible for maintaining the SST.

Note 5. State Reinstatement of Driver Licenses (SRED)

In 2004, \$502,132 in state fees were collected by Evansville License Branch Number 472, a regional site for the reinstatement of suspended drivers licenses. SRED collections are deposited daily in the branch clearing account. SRED fees are remitted to the state through bank transfers as described in Notes 1 and 2. These monies have not been reported in the Schedule of Collections and Distributions.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 172, 245, AND 472  
 EVANSVILLE, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Branch Number 172</u>	<u>Branch Number 245</u>	<u>Branch Number 472</u>	<u>Totals (Memorandum Only)</u>
Vehicle registrations:				
Passenger	29,436	5,374	85	34,895
Motorcycle	962	144	2	1,108
RV (housecar)	322	40	1	363
Light truck	9,121	1,470	24	10,615
Other truck	346	14	-	360
Farm truck	36	1	-	37
Tractor	34	-	-	34
Trailer	2,304	236	4	2,544
Semitrailer	612	-	197	809
School and church bus	99	3	-	102
Other bus	6	-	-	6
Other	22	1	-	23
Total vehicle registrations	<u>43,300</u>	<u>7,283</u>	<u>313</u>	<u>50,896</u>
Drivers licenses and permits:				
Drivers licenses/learners permits	13,708	-	502	14,210
CDL licenses/CDL permits	621	-	18	639
Placards	1,738	-	-	1,738
Other	10,380	-	939	11,319
Total drivers licenses and permits	<u>26,447</u>	<u>-</u>	<u>1,459</u>	<u>27,906</u>
Titles:				
Vehicles	29,291	-	1,671	30,962
Watercraft	238	-	1	239
Total titles	<u>29,529</u>	<u>-</u>	<u>1,672</u>	<u>31,201</u>
Total watercraft registrations	<u>783</u>	<u>-</u>	<u>2</u>	<u>785</u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 172, 245, AND 472  
EVANSVILLE, INDIANA  
EXAMINATION RESULT AND COMMENT

PAYROLL RECORDS

Time records were not always mathematically accurate. Attendance reports were not always signed by the employee and the manager.

Employee time records should be mathematically correct. Employee attendance reports should be signed by the employee on the last day worked in a pay period and should be reviewed, signed and dated by the immediate supervisor of the employee. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Page 9:4)

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 172, 245, AND 472  
EVANSVILLE, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on November 16, 2005, with MeLissa Williams, Branch Manager. The official concurred with our finding.